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In Orders dated July 30, 2001 and December 30, 2004, respectively, this Court ordered that certain Initial Questionnaires containing information regarding Swiss bank accounts and claims submitted to but not treated by either CRT I, the Independent Committee of Eminent Persons

(“ICEP”), or ATAG Ernst & Young be treated as timely claims under the current claims resolution process. These claims were subsequently added to the CRT’s Claims Processing System (“CPS”) and treated. In certain cases, the addition of these claims required that awards already issued be revisited to add additional entitled claimants in amendments to the original awards. In such amendment cases, the original claimants were overpaid. As the amendments noted, the original claimants were not asked to return the overpayment amount outright. However, the overpayment amounts are deducted from the adjustment amounts included in this set. The same is true for appeal cases in which additional claimants were added and the original claimants were overpaid.

All 31 Certified Adjustments listed in this set involve claimants who were originally overpaid. Twenty (20) cases involve awards that were altered through amendments; 5 cases involve awards altered by appeal decisions; and 3 cases involve awards altered by both amendments and appeal decisions. Three (3) of the cases included in this set (*Ernst Kaiser*, *Arthur Kantor*, and *Edith Moser*) were not altered by either amendment or appeal, but are included because previous overpayment to one or more of the claimants in other decisions included in this set are deducted from the adjustment amounts to these same claimants in these decisions. In 23 of these 31 decisions, the appeal or amendment was necessitated by the addition of new entitled claimants; in 4 cases the amendment was necessitated by new information regarding the value or type of account originally awarded; and in 1 case the division of the award amount was redistributed among the original claimants on appeal. As a result, in each of these cases, one or more of the original claimants was overpaid. The amount of the adjustment is accordingly reduced for these claimants.

The total amount previously overpaid in these cases equals 2,138,660.94 Swiss Francs (“SF”) which, at the exchange rate of SF 1.21 to US 1.00, equals \$1,767,488.38. The original adjustment amount for the 31 cases (without deductions) is SF 1,659,466.50. Of this amount, SF 631,288.50 is deducted as recoupment for previous overpayments, resulting in a net adjustment amount for this set of SF 1,028,178.00 or \$849,733.90 (adjusted for rounding of individual decisions). The total amount

previously overpaid is thereby reduced through this recoupment to a total of SF 1,507,372.44 or \$1,245,762.35.

Therefore, it is hereby

ORDERED that the attached 31 Adjustments are hereby approved for release to the relevant claimants pursuant to Article 31(2) of the Rules;

ORDERED that for the payment of these 31 Adjustments certified by the CRT and approved by the Court, the Signatories of the Settlement Fund are hereby ordered to transfer immediately US \$849,733.90 from the Settlement Fund to the Swiss Banks Settlement-Dormant Accounts-Payment Account;

It is further ordered that the Special Masters shall provide the Court with the name and address of every class member receiving an Adjustment which information shall be filed with the Court under seal.

I will issue additional orders approving Adjustments certified by the CRT and transferring further sums from the Settlement Fund as the CRT certifies them to this Court.

Dated: Brooklyn, New York
February 8, 2011

~~SO ORDERED:~~

s/Edward R. Korman

Edward R. Korman
United States District Judge